



3015 (02-09-04)

ANNUAL REPORT

OF

Name: WAUTOMA PUBLIC WATER UTILITY

Principal Office: 210 EAST MAIN STREET
P.O. BOX 428
WAUTOMA, WI 54982

For the Year Ended: DECEMBER 31, 2001

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

I RUSS NERO of
(Person responsible for accounts)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

CITY CLERK-TREASURER _____
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WAUTOMA PUBLIC WATER UTILITY**Utility Address:** 210 EAST MAIN STREET

P.O. BOX 428

WAUTOMA, WI 54982

When was utility organized? 1/1/1996**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: RUSS NERO**Title:** CITY CLERK TREASURER**Office Address:**

210 EAST MAIN STREET

P.O. BOX 428

WAUTOMA, WI 54982

Telephone: (920) 787 - 4044**Fax Number:** (920) 787 - 4505**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: KAREN KERBER**Title:** CPA**Office Address:** KERBER, ROSE & ASSOCIATES, S.C.

115 E. FIFTH STREET

SHAWANO, WI 54166

Telephone: (715) 526 - 9400**Fax Number:** (715) 524 - 2599**E-mail Address:** kkerber@kerberrose.com

President, chairman, or head of utility commission/board or committee:

Name: PAT KING**Title:** MAYOR**Office Address:**

160 N NORTHGATE COURT

WAUTOMA, WI 54982

Telephone: (920) 787 - 4044**Fax Number:** (920) 787 - 4505 EXT**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: KAREN KERBER**Title:** CPA**Office Address:** KERBER, ROSE & ASSOCIATES, S.C.
115 E. FIFTH STREET
SHAWANO, WI 54166**Telephone:** (715) 526 - 9400 EXT**Fax Number:** (715) 524 - 2599**E-mail Address:** kkerber@kerberrose.com**Date of most recent audit report:** 3/21/2002**Period covered by most recent audit:** 2001

Names and titles of utility management including manager or superintendent:

Name: KARI CHAPPLE**Title:** UTILITY CLERK**Office Address:**210 EAST MAIN STREET
P.O. BOX 428
WAUTOMA, WI 54982**Telephone:** (920) 787 - 4034**Fax Number:** (920) 787 - 4505**E-mail Address:**

Name: KEITH SHORT**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**210 EAST MAIN STREET
P.O. BOX 428
WAUTOMA, WI 54982**Telephone:** (920) 787 - 4034**Fax Number:** (920) 787 - 4505**E-mail Address:**

Name: RUSS NERO**Title:** CITY CLERK TREASURER**Office Address:**210 EAST MAIN STREET
P.O. BOX 428
WAUTOMA, WI 54982**Telephone:** (920) 787 - 4044**Fax Number:** (920) 787 - 4505**E-mail Address:**

Name of utility commission/committee: WAUTOMA PUBLIC WATER UTILITY BOARD

Names of members of utility commission/committee:DON BUCHANAN, COUNCIL
JEFF DEUEL, COUNCIL

IDENTIFICATION AND OWNERSHIP

Names of members of utility commission/committee:

SCOTT EAGAN, COUNCIL

KEN GOING, COUNCIL

PAT KING, MAYOR

Is sewer service ordered by the utility? YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	640,198	393,219	1
Operating Expenses:			
Operation and Maintenance Expense (401)	106,183	83,561	2
Depreciation Expense (403)	130,423	128,543	3
Amortization Expense (404)	0	0	4
Taxes (408)	5,028	3,688	5
Total Operating Expenses	241,634	215,792	
Net Operating Income	398,564	177,427	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	398,564	177,427	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	48,675	55,337	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	48,675	55,337	
Total Income	447,239	232,764	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	447,239	232,764	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	63,644	59,320	13
Amortization of Debt Discount and Expense (428)	969	969	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	64,613	60,289	
Net Income	382,626	172,475	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	97,202	(75,273)	19
Balance Transferred from Income (433)	382,626	172,475	20
Miscellaneous Credits to Surplus (434)	155,193	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	635,021	97,202	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON CASH AND INVESTMENTS	48,675	4
Total (Acct. 419):	48,675	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
RESTATEMENT OF FUND BALANCE FOR VARIANCE IN PRIOR YEAR RECEIVABLE	155,193	8
Total (Acct. 434):	155,193	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	640,198	0	0	0	640,198	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
.						
Revenues subject to Wisconsin Remainder Assessment	640,198	0	0	0	640,198	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	7,015,110	6,887,721	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	697,637	565,189	2
Net Utility Plant	6,317,473	6,322,532	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	1,033,702	762,485	6
Special Funds (125)	99,763	77,933	7
Total Other Property and Investments	1,133,465	840,418	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	280,126	117,800	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	36,549	35,988	11
Other Accounts Receivable (143)	965	1,223	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	592,414	570,159	14
Materials and Supplies (150)	28,151	24,373	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	42,270	47,042	17
Total Current and Accrued Assets	980,475	796,585	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	16,403	17,372	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	16,403	17,372	
Total Assets and Other Debits	8,447,816	7,976,907	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	560,000	560,000	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	635,021	97,202	23
Total Proprietary Capital	1,195,021	657,202	
LONG-TERM DEBT			
Bonds (221)	249,745	249,745	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	3,039,027	3,214,178	26
Total Long-Term Debt	3,288,772	3,463,923	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	1,376	3,311	28
Payables to Municipality (233)	50,765	25,688	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	10,325	11,171	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	62,466	40,170	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	3,901,557	3,815,612	38
Total Liabilities and Other Credits	8,447,816	7,976,907	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	7,015,110	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	7,015,110	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	697,637	0	0	0	9
Total Accumulated Provision	697,637	0	0	0	
Net Utility Plant	6,317,473	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	565,189				565,189	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	130,423				130,423	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,025				2,025	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	132,448	0	0	0	132,448	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	697,637	0	0	0	697,637	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.88%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	28,151	24,373	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	28,151	24,373	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
W&S BAN 10/17/2000	448	428	8,068	1
WS BANS PORTION	521	428	8,335	2
Total			16,403	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	560,000	1
Changes during year (explain):		2
Balance end of year	560,000	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
W&S BAN 2000	10/17/2000	11/01/2020	5.00%	249,745	1
Total Bonds (Account 221):				249,745	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
Clean Water Fund Loan	12/16/1998	05/01/2018	1.58%	3,039,027	1
Total for Account 224				3,039,027	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	5,028	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	5,028	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	4,541	7
PSC Remainder Assessment	487	8
Other (explain):		
NONE		9
Total payments and other debits	5,028	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
W&S BANS 2000	2,686	14,581	14,964	2,303	1
Subtotal	2,686	14,581	14,964	2,303	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
CLEAN WATER FUND LOAN	8,485	49,063	49,526	8,022	3
Subtotal	8,485	49,063	49,526	8,022	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	11,171	63,644	64,490	10,325	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	3,815,612	0	0	0	0	3,815,612	1
Add credits during year:							
For Services	19,781					19,781	2
For Mains	99,096					99,096	3
Other (specify):							
HYDRANTS	8,511					8,511	4
Deduct charges (specify):							
AMORTIZATION OF GRANT RECEIVED	41,443					41,443	5
Balance End of Year	3,901,557	0	0	0	0	3,901,557	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	1,532,003					1,532,003	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS DUE FROM CUSTOMERS	1,033,702	2
Total (Acct. 124):	1,033,702	
Special Funds (125):		
RESTRICTED ACCOUNTS	99,763	3
Total (Acct. 125):	99,763	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	36,549	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	36,549	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
OTHER RECEIVABLES	965	11
Total (Acct. 143):	965	
Receivables from Municipality (145):		
DUE FROM GENERAL FUND	544,155	12
DUE FROM SEWER	46,852	13
DUE FROM CEMETARY	1,407	14
Total (Acct. 145):	592,414	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		17
Total (Acct. 183):	0	
Payables to Municipality (233):		
DUE TO GENERAL FUND	25,077	18
DUE TO TIF #2	25,688	19
Total (Acct. 233):	50,765	
Other Deferred Credits (253):		
NONE		20
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	6,951,415	0	0	0	6,951,415	1
Materials and Supplies	26,262	0	0	0	26,262	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	631,413	0	0	0	631,413	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	3,858,584	0	0	0	3,858,584	6
Other (specify):					0	7
Average Net Rate Base	2,487,680	0	0	0	2,487,680	
Net Operating Income	398,564	0	0	0	398,564	8
Net Operating Income as a percent of						
Average Net Rate Base	16.02%	N/A	N/A	N/A	16.02%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	560,000	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	366,111	3
Other (Specify):		4
Total Average Proprietary Capital	926,111	
Net Income		
Net Income	382,626	5
Percent Return on Proprietary Capital	41.32%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

Per review response:

The amount of \$155,193 reported in Account 434 is for a restatement of the retained earnings that was made due to the understatement of special assessment receivables in 2000.

Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110) (Page F-07)

There is no value charged on screen W-6 to Local and School Tax Equivalent on Meters Charged to Sewer Dept because the resolution was adopted to have a zero property tax equivalent.

Balance Sheet End-of-Year Account Balances (Page F-18)

Per review response:

The \$544,155 reported in Account 145 is an accumulation over the years of items the General Fund received that was for the Water Utility, such as special assessments on tax roll, that were not actually paid over to the Water Utility. The amount of \$25,077 in Account 233 is the amount due to the General Fund for the payment of payroll and benefits made on behalf of the Utility. The amount of \$25,688 in Account 233 is the amount due to the TIF #2 for the payment of expenditures over the years made on behalf of the Utility. The City in 2002 is working on clearing up these due to/due from accounts on their books.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

ACCOUNTANTS' COMPILATION REPORT

Wautoma Public Water Utility
Wautoma, Wisconsin

We have compiled the financial information in the accompanying Municipal Utility Annual Report (prescribed form) of the Wautoma Public Water Utility as of December 31, 2001, and for the year then ended in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation is limited to presenting in the form prescribed by the Public Service Commission of Wisconsin information that is the representation of management. We have not audited or reviewed the financial information referred to above, and accordingly, do not express an opinion or any other form of assurance on them. This financial information was compiled by us from financial statements for the same period that we previously audited, as indicated in our report March 21, 2002.

This financial information is presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. Accordingly, this financial information is not designed for those who are not informed about such differences.

KERBER, ROSE & ASSOCIATES, S.C.
March 31, 2002

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

October 15, 2002

RE: Wautoma Public Water Utility 2001 Analytical Review

Dear Mr. Peter Leege:

The following are responses to the analytical review questions in the letter dated September 17, 2002:

1) The \$544,155 reported in Account 145 is an accumulation over the years of items the General Fund received that was for the Water Utility, such as special assessments on tax roll, that were not actually paid over to the Water Utility. The amount of \$25,077 in Account 233 is the amount due to the General Fund for the payment of payroll and benefits made on behalf of the Utility. The amount of \$25,688 in Account 233 is the amount due to the TIF #2 for the payment of expenditures over the years made on behalf of the Utility. The City in 2002 is working on clearing up these due to/due from accounts on their books.

2) The amount of \$155,193 reported in Account 434 is for a restatement of the retained earnings that was made due to the understatement of special assessment receivables in 2000.

3) The amounts reported in Account 474 on page W-4 are reconnection charges, which are under rate Schedule Number R-1.

4) The journal entry is recorded on the Utility's records in October, 2002.

If you have any questions I can be reached at the phone number or email as indicated in my email. Thank you.

Sincerely,

Jennifer L. Schenk

September 17, 2002

Mr. Russ Nero, City Clerk-Treasurer
Wautoma Public Water Utility
P.O. Box 428
210 East Main Street
Wautoma, WI 54982-0428

2001 Analytical Review DWCCA-6325-PJL

Dear Mr. Nero:

The Public Service Commission (Commission) staff has completed its

FINANCIAL SECTION FOOTNOTES

analytical review of your utility's 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. As directed in the headnotes of the Balance Sheet End-of-Year Account Balances schedule on page F-18, please provide a more detailed description of the \$544,155 reported in Account 145 as well as the \$25,077 and the \$25,688 in Account 233 and follow this procedure in the future. Please also note that anytime there is not enough room for the explanation on the Particulars line, a schedule footnote should be added to provide further room for explanation. This was also addressed in our letter dated October 18, 2001, concerning our review of the utility's 2000 annual report.
2. Please provide a more detailed description of the \$155,193 reported in Account 434, Miscellaneous Credits to Surplus on page F-2.
3. During our review of Account 474 on page W-4 we noted \$140 described as "Hook Up Fees". Please describe these entries further and explain under what rate schedule these charges are authorized.
4. Special assessments are reported on page W-4 of the 2001 annual report in Account 474, Other Water Revenues in the amount of \$233,130. Regardless of whether the special assessment is paid in cash, deferred, or retained by the municipality to be collected, the assessment should be credited to Account 271, Contributions in Aid of Construction. Please record the following journal entry on the utility's books in 2002:

Account No.

Particulars

Debit

Credit

435 Miscellaneous Debits to Surplus \$233,130

271 Contributions in Aid of Construction \$233,130

To reclassify special assessments to the proper Account

Please provide us with the date that the above adjusting journal entry is recorded on the utility's books in 2002.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

FINANCIAL SECTION FOOTNOTES

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

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Wautoma.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)		Amounts (b)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)		353,858	1
Total Sales of Water		353,858	
Other Operating Revenues			
Forfeited Discounts (470)		2,007	2
Other Water Revenues (474)		242,890	3
Amortization of Construction Grants (475)		41,443	4
Total Other Operating Revenues		286,340	
Total Operating Revenues		640,198	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)		67,661	5
General Operating Expenses (680-690)		38,522	6
Total Operation and Maintenance Expenses		106,183	
Other Operating Expenses			
Depreciation Expense (403)		130,423	7
Amortization Expense (404)			8
Taxes (408)		5,028	9
Total Other Operating Expenses		135,451	
Total Operating Expenses		241,634	
NET OPERATING INCOME		398,564	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	699	27,790	128,174	4
Commercial	142	19,299	50,780	5
Industrial	4	8,676	11,667	6
Total Metered Sales to General Customers (461)	845	55,765	190,621	
Private Fire Protection Service (462)	12		6,444	7
Public Fire Protection Service (463)	1		138,913	8
Other Sales to Public Authorities (464)	24	7,181	14,971	9
Sales to Irrigation Customers (465)	7	1,615	2,909	10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	889	64,561	353,858	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	138,913	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	138,913	
Forfeited Discounts (470):		
Customer late payment charges	2,007	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	2,007	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	6,588	7
Other (specify):		
WELL PERMIT FEES	3,032	8
HOOK UP FEES	140	9
SPECIAL ASSESSMENTS	233,130	10
Total Other Water Revenues (474)	242,890	
Amortization of Construction Grants (475):		
RECEIVED AUTHORIZATION FROM PSC 1/25/96	41,443	11
Total Amortization of Construction Grants (475)	41,443	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	46,296	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	8,415	3
Chemicals (630)		4
Supplies and Expenses (640)	12,950	5
Repairs of Water Plant (650)		6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	67,661	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	13,058	8
Office Supplies and Expenses (681)	3,408	9
Outside Services Employed (682)	2,505	10
Insurance Expense (684)	703	11
Employees Pensions and Benefits (686)	18,622	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	226	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	38,522	
Total Operation and Maintenance Expenses	106,183	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security		4,541	3
PSC Remainder Assessment		487	4
Other (specify): NONE			5
Total tax expense		5,028	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Waushara				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.217128				3
County tax rate	mills		6.693834				4
Local tax rate	mills		8.102216				5
School tax rate	mills		8.173647				6
Voc. school tax rate	mills		2.046406				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.233231				10
Less: state credit	mills		1.003127				11
Net tax rate	mills		24.230104				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.102216				14
Combined School Tax Rate	mills		10.220053				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.322269				17
Total Tax Rate	mills		25.233231				18
Ratio of Local and School Tax to Total	dec.		0.726117				19
Total tax net of state credit	mills		24.230104				20
Net Local and School Tax Rate	mills		17.593882				21
Utility Plant, Jan. 1	\$	6,887,721	6,887,721				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	6,887,721	6,887,721				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	6,887,721	6,887,721				26
Assessment Ratio	dec.		1.019200				27
Assessed Value	\$	7,019,965	7,019,965				28
Net Local & School Rate	mills		17.593882				29
Tax Equiv. Computed for Current Year	\$	123,508	123,508				30
Tax Equivalent per 1994 PSC Report	\$	0					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	0					32
Tax equiv. for current year (see note 6)	\$	0					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	7,000		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	85,024		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	92,024	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	206,210		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	58,580		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	155,398		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	420,188	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	38,049		23
Total Water Treatment Plant	38,049	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			7,000	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			85,024	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	92,024	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			206,210	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			58,580	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			155,398	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	420,188	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			38,049	23
Total Water Treatment Plant	0	0	38,049	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	496,196		26
Transmission and Distribution Mains (343)	4,031,264	99,096	27
Fire Mains (344)	0		28
Services (345)	793,722	19,782	29
Meters (346)	215,372		30
Hydrants (348)	375,963	8,511	31
Other Transmission and Distribution Plant (349)	49,976		32
Total Transmission and Distribution Plant	5,962,493	127,389	
GENERAL PLANT			
Land and Land Rights (370)	7,000		33
Structures and Improvements (371)	283,551		34
Office Furniture and Equipment (372)	19,845		35
Computer Equipment (372.1)	22,447		36
Transportation Equipment (373)	15,007		37
Other General Equipment (379)	27,117		38
Other Tangible Property (390)	0		39
Total General Plant	374,967	0	
Total utility plant in service directly assignable	6,887,721	127,389	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	6,887,721	127,389	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			496,196	26
Transmission and Distribution Mains (343)			4,130,360	27
Fire Mains (344)			0	28
Services (345)			813,504	29
Meters (346)			215,372	30
Hydrants (348)			384,474	31
Other Transmission and Distribution Plant (349)			49,976	32
Total Transmission and Distribution Plant	0	0	6,089,882	
GENERAL PLANT				
Land and Land Rights (370)			7,000	33
Structures and Improvements (371)			283,551	34
Office Furniture and Equipment (372)			19,845	35
Computer Equipment (372.1)			22,447	36
Transportation Equipment (373)			15,007	37
Other General Equipment (379)			27,117	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	374,967	
Total utility plant in service directly assignable	0	0	7,015,110	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	0	0	7,015,110	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			5,783	5,783	1
February			5,320	5,320	2
March			5,929	5,929	3
April			5,975	5,975	4
May			6,306	6,306	5
June			6,306	6,306	6
July			9,262	9,262	7
August			8,355	8,355	8
September			7,194	7,194	9
October			7,254	7,254	10
November			6,605	6,605	11
December			6,642	6,642	12
Total annual pumpage	0	0	80,931	80,931	
Less: Water sold				64,561	13
Volume pumped but not sold				16,370	14
Volume sold as a percent of volume pumped				80%	15
Volume used for water production, water quality and system maintenance				577	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				577	19
Volume pumped but unaccounted for				15,793	20
Percent of water lost				20%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				475	23
Date of maximum: 7/11/2001					24
Cause of maximum:					25
Flushing					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				31	26
Date of minimum: 11/8/2001					27
Total KWH used for pumping for the year				113,500	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
655 WEST RIVER STREET	1	49	10	864,000	Yes	1
190 NORTH OAKRIDGE	2	185	12	756,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 1	WELL 2		1
Location	655 WEST RIVER STREET	190 NORTH OAKRIDGE		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	AMERICAN TURBINE	AMERICAN TURBINE		5
Year Installed	1986	1995		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	625	625		8
Pump Motor or Standby Engine Mfr	NEWMAN	US MOTORS		10
Year Installed	1986	1995		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	75	50		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2 3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4 5
Year constructed	1995		6
Primary material (earthen, steel, concrete, other)	STEEL		7 8
Elevation difference in feet (See Headnote 3.)	166		9 10
Total capacity in gallons (actual)	250,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		13 14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		15 16 17
Filters, type (gravity, pressure, other, none)	NONE		18 19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.6200		20 21 22
Is a corrosion control chemical used (yes, no)?	Y		23 24
Is water fluoridated (yes, no)?	Y		25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	6.000	34,872	14	0	0	34,886
M	D	8.000	29,001	2,251	0	0	31,252
M	D	10.000	14,070	70	0	0	14,140
M	D	12.000	3,130	1,800	0	0	4,930
Total Within Municipality			81,073	4,135	0	0	85,208
M	D	8.000	1,800	0	0	0	1,800
M	D	12.000	2,600	0	0	0	2,600
Total Outside of Municipality			4,400	0	0	0	4,400
Total Utility			85,473	4,135	0	0	89,608

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	1.000	688	0	0	0	688	69	1
M	1.250	88	0	0	0	88	7	2
M	1.500	22	0	0	0	22	2	3
M	2.000	50	13	0	0	63	19	4
M	4.000	13	0	0	0	13	1	5
M	6.000	5	1	0	0	6	2	6
M	8.000	6	0	0	0	6	1	7
M	10.000	1	0	0	0	1	0	8
Total Utility		873	14	0	0	887	101	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	896	0	0	0	896	5	1
1.000	88	0	0	0	88	0	2
1.500	17	0	0	0	17	0	3
2.000	12	0	0	0	12	0	4
2.500	1	0	0	0	1	0	5
3.000	3	0	0	0	3	0	6
4.000	1	0	0	0	1	0	7
Total:	1,018	0	0	0	1,018	5	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	688	102	1	13	5	87	896	1
1.000	0	24	1	4	7	52	88	2
1.500	0	9	1	1	3	3	17	3
2.000	0	3	1	4	3	1	12	4
2.500	0	0	0	0	1	0	1	5
3.000	0	1	0	1	1	0	3	6
4.000	0	0	0	1	0	0	1	7
Total:	688	139	4	24	20	143	1,018	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	7				7	1
Within Municipality	150	4			154	2
Total Fire Hydrants	157	4	0	0	161	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	161
Number of distribution system valves end of year:	251
Number of distribution valves operated during year:	10

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Accounts 600, 680 & 686 - Salaries and Wages, Administrative and General Salaries, and Employees Pensions and Benefits - Amounts increased in 2001 due to increase in personnel.

Property Tax Equivalent (Water) (Page W-07)

The property tax equivalent was not included in the initial rate determination, nor will it be charged. A motion to reduce the tax equivalent of the Wautoma Public Water Utility down to zero as allowed by S.S. 66.069 (1)(c) WI Stats. was approved in April of 1998.

Water Utility Plant in Service (Page W-08)

Account 343 - Transmission and Distribution Mains - The additions in this account were in connection with a TIF District project.

Account 345 - Services - Same as account 343 above.

Water Mains (Page W-15)

The mains added in 2001 were additions in connection with the TIF District project and were also charged to Contributions in Aid of Construction.

Water Services (Page W-16)

The services added in 2001 were in connection with the TIF District Project and were charged to Contributions in Aid of Construction.

Meters (Page W-17)

The Utility's records only indicate 5 meters tested in 2001. A new individual has been hired as the public works director and has set up a plan for testing on a regular basis.

Hydrants and Distribution System Valves (Page W-18)

The amount of distribution valves operated during the year from the Utility's records only indicate 10. During 2001 the public works director left the job and personnel can only find a record of 10 tested. During 2001, a new individual was hired as public works director and has since set up a plan for testing on a regular basis.
